



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document Reviewed:

WAC 458-16-115 "Personal property – Exceptions"

Date last reviewed: **1998**

Current Reviewer: **Kim M. Qually**

Date current review completed: **October 16, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

YES ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Briefly describe the subject matter of the rule(s):

WAC 458-16-115 describes for taxpayers and taxing officials the types of personal property that are not exempt as household goods or personal effects in accordance with RCW 84.36.110 and 84.36.120.

2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:

| YES | NO | |
|------------|-----------|--|
| | X | Are there any statutory changes subsequent to the previous review of this rule that should be incorporated? |
| | X | Are there any interpretive statements not identified in the previous review of this rule that should be incorporated. |
| | X | Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? |
| | X | Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule? |
| | X | Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide |



| | | |
|--|----------|---|
| | | information that should be incorporated into the rule? |
| | X | Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive statement.) |

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

None

3. Additional information: Identify any additional issues (other than that noted above or in the previous review) that should **be** addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

4. LISTING OF DOCUMENTS REVIEWED: The reviewer need identify only those documents that were not listed in the previous review of the rule(s).

Statute(s) Implemented:

RCW 84.36.110 “Household goods and personal effects – Three thousand dollars actual value to head of family;” and

RCW 84.36.120 “Household goods and personal effects – Definitions.”

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

Stephen Southgate v. Thurston County Assessor, Dockets Nos. 54345 - 54346 (2000) = accuracy of the Assessor's classification of several pieces of personal property as business property rather than household goods

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**



4. Review Recommendation:

| | |
|---------------|--|
| <u> X </u> | Amend |
| <u> </u> | Repeal (Appropriate when repeal is not conditioned upon another rule-making action.) |
| <u> </u> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.) |
| <u> </u> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The previous recommendation was to combine all the rules regarding the exemption for household goods and personal effects of the head of the family. This recommendation is still valid.

5. Manager action: Date: _____

 Reviewed and accepted recommendation

Amendment priority:

- 1
- 2
- 3
- 4